Attachment # 2

Board of County Commissioners Agenda Request

Date of Meeting:

June 10, 2003

Date Submitted:

June 5, 2003

To:

Honorable Chairman and Members of the Board

From:

Parwez Alam, County Administrator

Tony Park, P.E., Director of Public Works

Subject:

Conduct Public Hearing Regarding Adoption of a Non-Ad Valorem

Assessment Roll for the Gateshead Circle 2/3 - 2/3 Project

Statement of Issue:

Conduct a Public Hearing regarding the adoption of a Resolution with non-ad valorem assessment roll for the Gateshead Circle 2/3 - 2/3 project in accordance with Section 197.3632, Florida Statutes (Attachment #1).

Background:

At the November 12, 2002 Board meeting, the Board conducted a public hearing and subsequently adopted a resolution of intent to utilize the Uniform Method of Collection as per Section 197.3632(3)(a), Florida Statutes. At the May 13, 2003 meeting, the Board authorized staff to schedule a public hearing for June 10, 2003 regarding the Gateshead Circle 2/3-2/3 Project.

Section 197.3632(4), Florida Statutes requires that when the non-ad valorem assessment is levied for the first time, a public hearing be held between June 1 and September 15.

Analysis:

In order to comply with the requirements of Section 197.3632, Florida Statutes, a Public Hearing has been scheduled for June 10, 2003 to receive comments from affected property owners on adopting the non-ad valorem assessment roll. As required by the statute, staff has notified the affected owners by mail (Attachment #2) and published a notice in the local paper (Attachment #3).

Under Section 197.3632, Florida Statutes, 2/3-2/3 special assessments are placed on the annual property tax notice as a non-ad valorem assessment. This method is used for Stormwater and Solid waste non-ad valorem assessments and is being used on previous 2/3 - 2/3 projects. The amount imposed will be payable to the Tax Collector and the Board retains the authority to allow repayment to be made in annual installments, plus interest. The Uniform Method adds the 2/3-2/3 liens as a non-ad valorem assessment on the annual tax notice and eliminates the need for a separate billing from the Clerk of Courts, Finance Department.

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The Uniform Method is consistent with Section 16-34, Leon County Code of Laws, which provides that the special improvement assessment lien shall be of the same nature and to the same extent as liens for general County taxes and may be collected in the same manner and with the same fees, interest and penalties for default in payment, and under the same provisions as to sale and forfeiture, as applies to general County taxes. Collection of the special assessments may also be made by foreclosure and judicial sale.

Options:

- 1. Conduct the Public Hearing to adopt a Non-Ad Valorem Assessment Roll for the Gateshead Circle 2/3 2/3 Project.
- 2. Adopt the Non-Ad Valorem Assessment Resolution.
- Direct staff to modify the Non-Ad Valorem Assessment Roll for the Gateshead Circle 2/3 -2/3 Project.
- 4. Board Direction.

Recommendation:

Options #1 and #2.

Attachments:

- 1. Copy of Resolution
- 2. Copy of Letter to Owners
- 3. Copy of Published Notice

PA/TP/JCP/djw